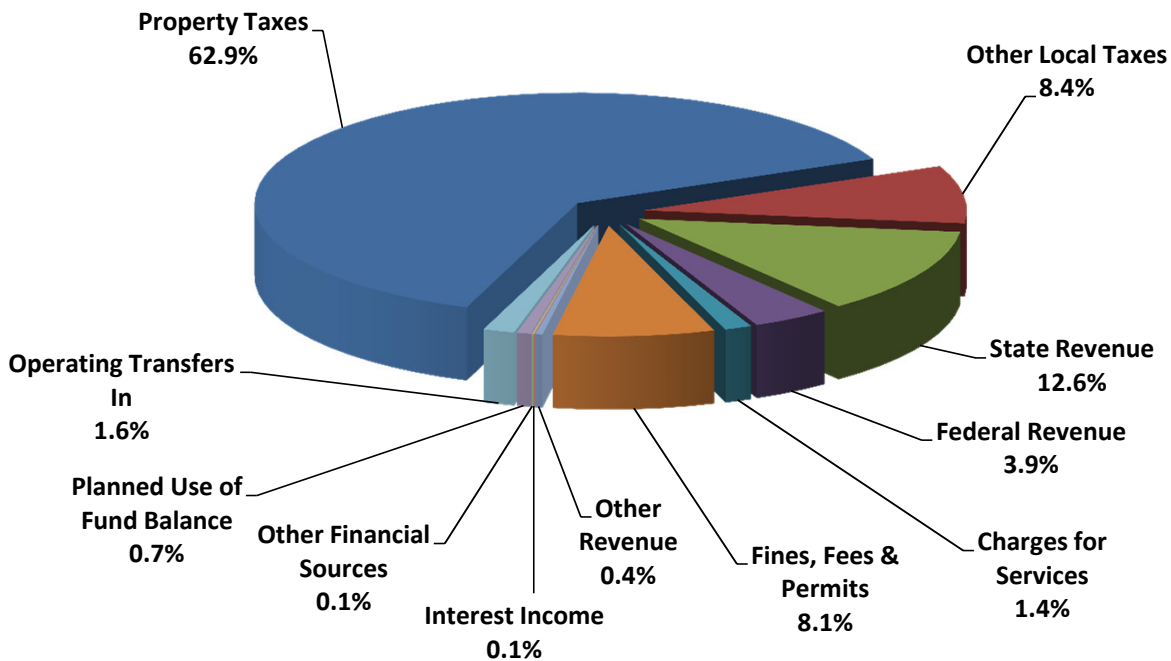


ALL FUNDS SUMMARY



FY16 ADOPTED BUDGET

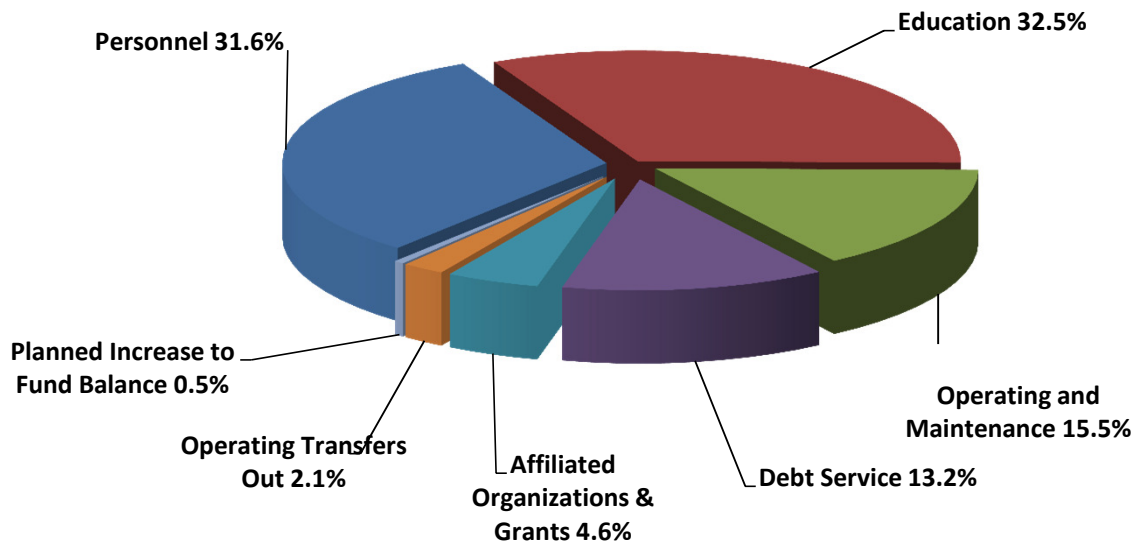
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY16 Adopted</u>	<u>FY15 Amended</u>
<u>Revenue:</u>		
Property Taxes	\$ 756,640,000	\$ 739,849,000
Intergovernmental-State	151,137,013	163,708,127
Other Local Taxes	101,598,000	95,427,000
Fines, Fees & Permits	96,968,037	96,581,855
Intergovernmental-Federal	46,999,383	59,259,260
Charges for Services	16,343,791	19,151,621
Other Revenue	4,315,347	5,437,184
Other Financial Sources	804,000	(15,274,019)
Subtotal	<u>1,174,805,571</u>	<u>1,164,140,028</u>
<u>Other Sources:</u>		
Planned Use of Fund Balance	8,585,380	40,890,664
Operating Transfers In	18,943,653	28,803,430
Interest Income	842,450	821,949
Subtotal	<u>28,371,484</u>	<u>70,516,043</u>
Total Appropriation Sources	<u>\$ 1,203,177,055</u>	<u>\$ 1,234,656,071</u>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY16 Adopted</u>	<u>FY15 Amended</u>
Personnel	\$ 380,142,444	\$ 381,561,863
Education	391,288,000	383,088,000
Operating and Maintenance	185,975,642	217,199,676
Debt Service	158,334,069	164,792,537
Affiliated Organizations & Grants	55,908,039	50,808,148
Operating Transfers Out	25,376,104	36,890,873
Planned Increase to Fund Balance	6,152,757	314,974
Total Appropriation Uses	<u>\$ 1,203,177,055</u>	<u>\$ 1,234,656,071</u>

Prime Accounts Countywide Summary

All Funds

ACCT DESCRIPTION	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 AMENDED	FY16 ADOPTED
40 - Property Taxes	(722,068,728)	(722,145,558)	(748,889,806)	(739,849,000)	(756,640,000)
41 - Other Local Taxes	(87,643,901)	(95,327,540)	(106,044,536)	(95,427,000)	(101,598,000)
43 - Intergovernmental Revenues-State	(135,256,101)	(140,805,239)	(134,844,829)	(163,708,127)	(151,137,013)
44 - Intergovernmental Revenues-Federal	(63,275,891)	(63,939,101)	(55,910,264)	(59,259,260)	(46,999,383)
45 - Charges for Services	(17,275,424)	(16,879,418)	(17,450,854)	(18,982,285)	(16,343,791)
46 - Fines, Fees & Permits	(96,311,867)	(95,747,381)	(97,248,742)	(96,581,855)	(96,968,037)
47 - Other Revenue	(4,389,570)	(17,019,033)	(9,614,270)	(5,437,184)	(4,315,347)
48 - Investment Income	(1,118,590)	(1,396,197)	(1,651,382)	(821,949)	(842,450)
TOTAL REVENUE	(1,127,340,071)	(1,153,259,468)	(1,171,654,683)	(1,180,066,660)	(1,174,844,021)
51 - Salaries-Regular Pay	254,166,162	255,753,581	254,027,972	276,523,864	279,743,593
52 - Salaries-Other Compensation	23,633,126	19,326,478	19,182,572	18,364,548	19,870,894
55 - Fringe Benefits	95,654,814	102,080,203	110,510,967	112,281,443	104,092,654
56 - Vacancy Savings	-	-	-	(22,555,491)	(23,564,697)
TOTAL SALARIES	373,454,102	377,160,262	383,721,511	384,614,363	380,142,444
60 - Supplies & Materials	24,984,457	23,950,138	22,095,824	26,207,904	22,198,121
64 - Services & Other Expenses	25,999,880	36,994,580	30,679,532	33,847,219	27,676,383
66 - Professional & Contracted Services	66,636,840	67,846,547	66,867,815	76,672,123	73,881,558
67 - Rent, Utilities & Maintenance	22,449,850	22,222,874	22,035,033	23,532,585	23,330,670
68 - Interfund Services	10,203,725	10,351,821	10,830,155	11,729,628	10,308,664
70 - Capital Asset Acquisitions	8,961,868	12,527,310	9,874,324	50,409,625	34,581,328
79 - Depreciation Expense	(130,145)	294,016	837,221	-	-
TOTAL OPERATING & MAINT	159,106,477	174,187,286	163,219,905	222,399,083	191,976,724
80 - DEBT SERVICE EXPENDITURE	169,639,665	174,319,942	167,309,931	164,792,537	158,334,069
89 - AFFILIATED ORGANIZATIONS (1)	403,020,534	408,276,434	428,345,183	430,821,740	442,606,039
90 - GRANTS	1,692,000	1,037,000	635,000	3,050,000	4,590,000
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(6,466,833)	(6,001,082)
94 - OTHER SOURCES & USES	3,885,606	(1,254,483)	(1,527,930)	15,274,019	(804,000)
TOTAL EXPENDITURES	1,110,798,385	1,133,726,441	1,141,703,599	1,214,484,910	1,170,844,194
99 - PLANNED USE OF FUND BALANCES	-	-	-	(40,546,790)	(2,432,624)
96 - OPERATING TRANSFERS IN	(16,647,896)	(29,635,286)	(23,448,067)	(28,581,662)	(18,943,653)
98 - OPERATING TRANSFERS OUT	27,944,005	33,778,818	31,794,693	34,710,202	25,376,104
NET TRANSFERS	11,296,109	4,143,532	8,346,626	6,128,540	6,432,451
TOTAL COUNTYWIDE	(5,245,577)	(15,389,495)	(21,604,458)	-	-

(1) Includes Education expense

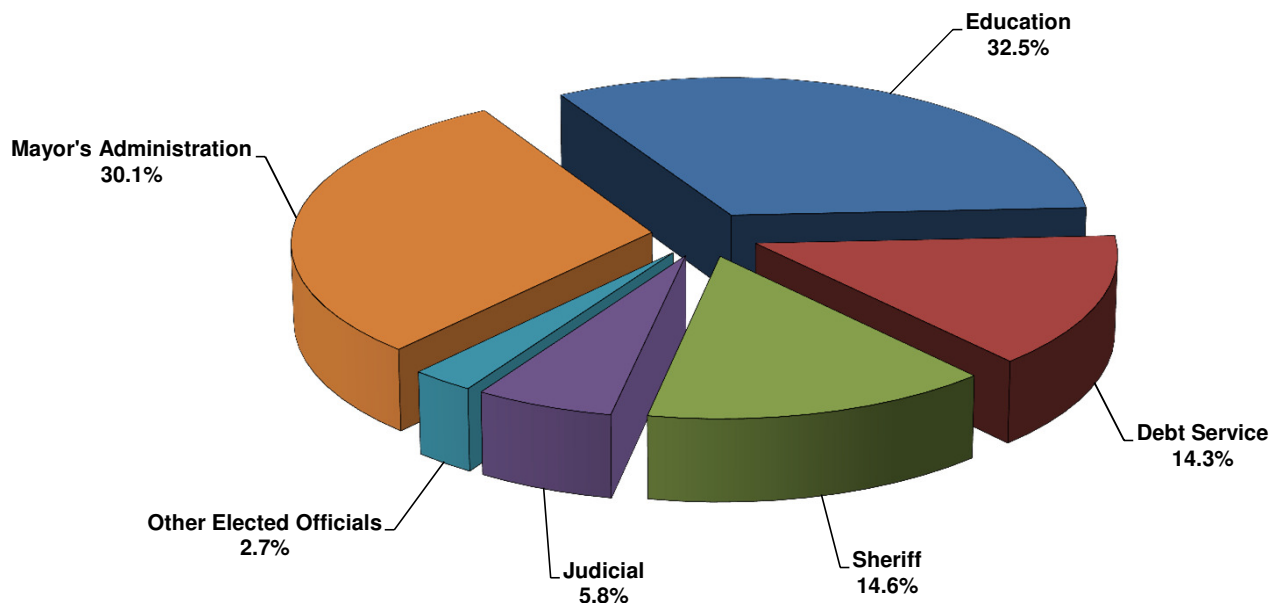
Total Sources and Uses by Division Countywide Summary

All Funds

FUND NAME	FY16 SOURCES OF FUNDS			FY16 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENDITURES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(391,288,000)	-	-	391,288,000	-	-	-	32.5%
Sheriff	(14,220,827)	(131,481)	(1,617,056)	175,365,508	131,481	-	159,527,625	14.6%
Debt Service	(169,315,564)	(2,248,502)	-	158,940,397	6,680,000	5,943,669	-	14.3%
Public Works *	(56,884,234)	(3,799,635)	(1,698,460)	78,743,836	699,635	196,511	17,257,654	6.6%
Administration & Finance *	(319,381,767)	(172,549)	(2,095,507)	63,417,293	12,898,502	-	(245,334,028)	6.3%
Judicial	(33,421,731)	(423,750)	(387,470)	69,738,594	423,750	-	35,929,393	5.8%
Corrections *	(52,378,073)	(9,402,850)	(1,635,020)	62,913,093	502,850	-	-	5.3%
Health Services *	(36,201,260)	(3,804,660)	(750,868)	59,442,597	3,479,660	-	22,165,469	5.2%
Community Services *	(31,499,507)	(128,676)	-	39,596,566	128,676	-	8,097,059	3.3%
Other Elected Officials	(39,423,650)	-	-	31,959,289.08	-	12,577.00	(7,451,784)	2.7%
Planning & Development *	(25,208,990)	1,168,450	(401,000)	24,417,212	431,550	-	407,222	2.1%
Information Technology *	(6,424,419)	-	-	15,825,808	-	-	9,401,389	1.3%
TOTAL - ALL FUNDS	(1,175,648,021)	(18,943,653)	(8,585,380)	1,171,648,194	25,376,104	6,152,757	-	100.0%

* Divisions of the Mayor's Administration

FY16 Uses by Fund



Education represents the largest functional division of county expenditures.

Sources and Uses by Fund/Division Countywide Summary

All Funds

<u>FUND/DIVISION:</u>	FY16 SOURCES OF FUNDS			FY16 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENDITURES	TRANSFERS OUT	FUND BALANCE	
GENERAL FUND:							
Administration & Finance	(297,327,146)	(172,549)	-	39,267,165	12,898,502	-	(245,334,028)
Information Technology Services	(1,897,000)	-	-	11,298,389	-	-	9,401,389
Planning & Development	(5,000)	-	-	347,861	64,361	-	407,222
Public Works	(3,905,292)	(35,170)	-	21,126,116	72,000	-	17,257,654
Health Services	(4,846,770)	(1,364,800)	-	26,009,170	2,367,868	-	22,165,469
Community Services	(740,000)	-	-	8,708,383	128,676	-	8,097,059
Sheriff	(5,170,500)	(131,481)	-	164,829,606	-	-	159,527,625
Judicial	(28,145,600)	(101,608)	-	63,854,459	322,142	-	35,929,393
Elected Officials	(39,124,205)	-	-	31,672,421	-	-	(7,451,784)
TOTAL GENERAL FUND	(381,161,512)	(1,805,608)	-	367,113,571	15,853,549	-	-
SPECIAL REVENUE FUNDS:							
Education Fund	(391,288,000)	-	-	391,288,000	-	-	-
Hotel-Motel Tax Fund	(15,000,000)	-	(2,069,452)	17,069,452	-	-	-
Roads & Bridges Fund	(10,314,253)	-	(963,079)	10,684,867	592,465	-	-
Narcotics Funds	(2,191,000)	-	(1,617,056)	3,808,056	-	-	-
Car Rental Tax Fund	(2,200,000)	-	-	2,200,000	-	-	-
Mosquito & Rodent Control Fund	(3,455,000)	-	(605,069)	4,060,069	-	-	-
Air Emission Fees Fund	(1,091,250)	-	(136,709)	1,155,967	71,992	-	-
Register DP Fund	(299,445)	-	-	286,868	-	12,577	-
General Sessions DP Fund	(306,850)	-	(66,712)	373,562	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	(3,000,000)	-	-	3,000,000	-	-	-
Stormwater Fees Fund	(725,000)	-	(468,881)	1,193,881	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(227,058)	599,558	-	-	-
TOTAL SPECIAL REVENUE	(430,316,398)	-	(6,247,715)	435,887,079	664,457	12,577	-
ENTERPRISE FUNDS:							
Corrections Fund	(51,589,716)	(8,900,000)	(1,635,020)	61,621,886	502,850	-	-
Fire Services Fund	(19,114,508)	-	-	18,920,777	-	193,731	-
Codes Enforcement Fund	(9,426,450)	(1,500,000)	-	10,559,261	367,189	-	-
TOTAL ENTERPRISE FUNDS	(80,130,674)	(10,400,000)	(1,635,020)	91,101,924	870,039	193,731	-
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(4,527,419)	-	-	4,527,419	-	-	-
Fleet Services	(4,183,675)	-	-	4,183,675	-	-	-
TOTAL INTERNAL SERVICES	(8,711,094)	-	-	8,711,094	-	-	-
GRANT FUNDS	(106,012,779)	(4,489,543)	(702,645)	109,894,128	1,308,059	2,780	-
DEBT SERVICE FUND	(169,315,564)	(2,248,502)	-	158,940,397	6,680,000	5,943,669	-
ALL FUNDS TOTAL	(1,175,648,021)	(18,943,653)	(8,585,380)	1,171,648,194	25,376,104	6,152,757	-

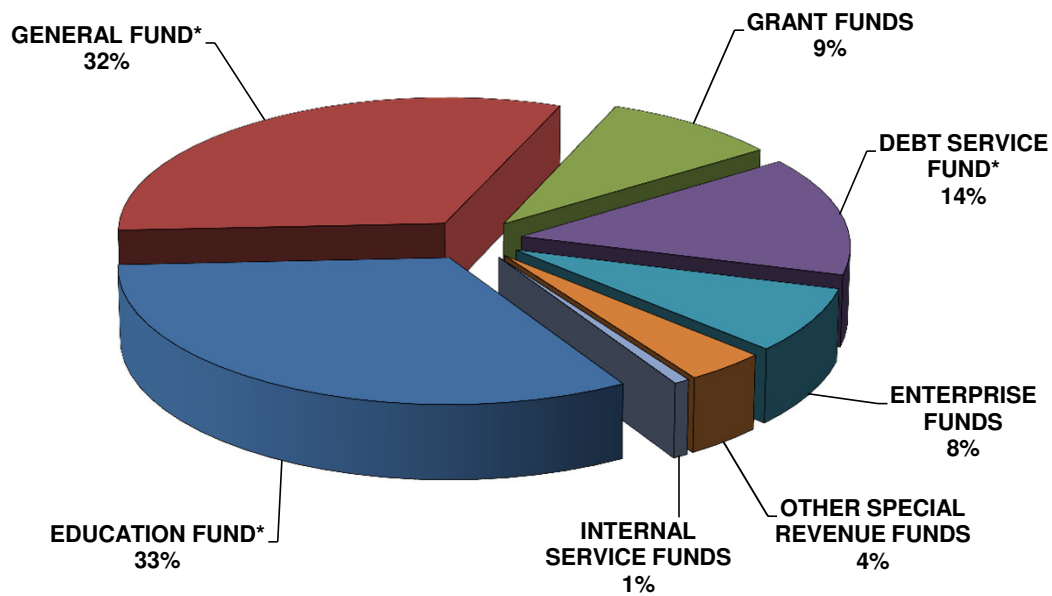
Total Sources and Uses by Fund Type Countywide Summary

All Funds

<u>FUND TYPE:</u>	FY16 SOURCES OF FUNDS			FY16 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENDITURES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
EDUCATION FUND*	(391,288,000)	-	-	391,288,000	-	-	-	33%
GENERAL FUND*	(381,161,512)	(1,805,608)	-	367,113,571	15,853,549	-	-	32%
GRANT FUNDS	(106,012,779)	(4,489,543)	(702,645)	109,894,128	1,308,059	2,780	-	9%
DEBT SERVICE FUND*	(169,315,564)	(2,248,502)	-	158,940,397	6,680,000	5,943,669	-	14%
ENTERPRISE FUNDS	(80,130,674)	(10,400,000)	(1,635,020)	91,101,924	870,039	193,731	-	8%
OTHER SPECIAL REVENUE	(39,028,398)	-	(6,247,715)	44,599,079	664,457	12,577	-	4%
INTERNAL SERVICE FUNDS	(8,711,094)	-	-	8,711,094	-	-	-	1%
TOTAL - ALL FUNDS	(1,175,648,021)	(18,943,653)	(8,585,380)	1,171,648,194	25,376,104	6,152,757	-	100%

*Identified as Major Funds - defined as more than 10% of total appropriated revenues

FY16 Uses by Fund



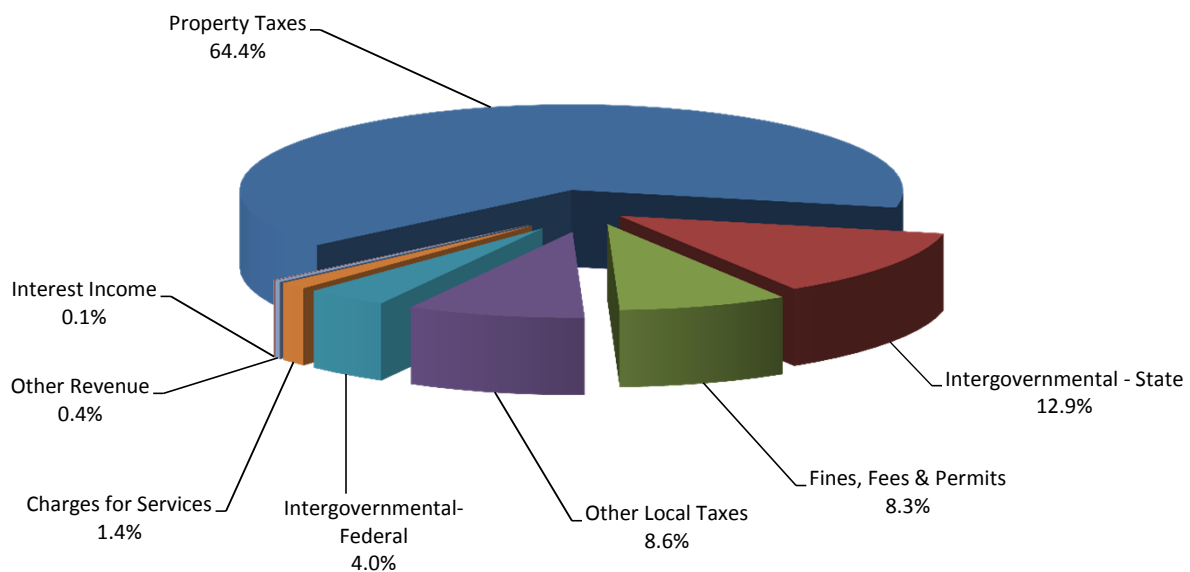
Major Funds for Shelby County include the Education Fund (33% of total), the General Fund (32% of total) and the Debt Service Fund (14% of total).

Revenue Overview Countywide Summary

All Funds

REVENUE SOURCE	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
40 - Property Taxes % of Total	(722,068,728) 64.1%	(722,145,558) 62.6%	(748,889,806) 63.9%	(739,849,000) 62.7%	(756,640,000) 64.4%
43 - Intergovernmental - State % of Total	(135,256,101) 12.0%	(140,805,239) 12.2%	(134,844,829) 11.5%	(163,708,127) 13.9%	(151,137,013) 12.9%
41 - Other Local Taxes % of Total	(87,643,901) 7.8%	(95,327,540) 8.3%	(106,044,536) 9.1%	(95,427,000) 8.1%	(101,598,000) 8.6%
46 - Fines, Fees & Permits % of Total	(96,311,867) 8.5%	(95,747,381) 8.3%	(97,248,742) 8.3%	(96,581,855) 8.2%	(96,968,037) 8.3%
44 - Intergovernmental-Federal % of Total	(63,275,891) 5.6%	(63,939,101) 5.5%	(55,910,264) 4.8%	(59,259,260) 5.0%	(46,999,383) 4.0%
45 - Charges for Services % of Total	(17,275,424) 1.5%	(16,879,418) 1.5%	(17,450,854) 1.5%	(18,982,285) 1.6%	(16,343,791) 1.4%
47 - Other Revenue % of Total	(4,389,570) 0.4%	(17,019,033) 1.5%	(9,614,270) 0.8%	(5,437,184) 0.5%	(4,315,347) 0.4%
48 - Interest Income % of Total	(1,118,590) 0.1%	(1,396,197) 0.1%	(1,651,382) 0.1%	(821,949) 0.1%	(842,450) 0.1%
TOTAL REVENUE - ALL FUNDS	(1,127,340,071)	(1,153,259,468)	(1,171,654,683)	(1,180,066,660)	(1,174,844,021)
% Change from Prior Year		2.3%	1.6%	0.7%	-0.4%

Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for over 64% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections and appraisal appeals, with extensive collaboration with the Trustee and the Assessor. Analysis of local, state and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

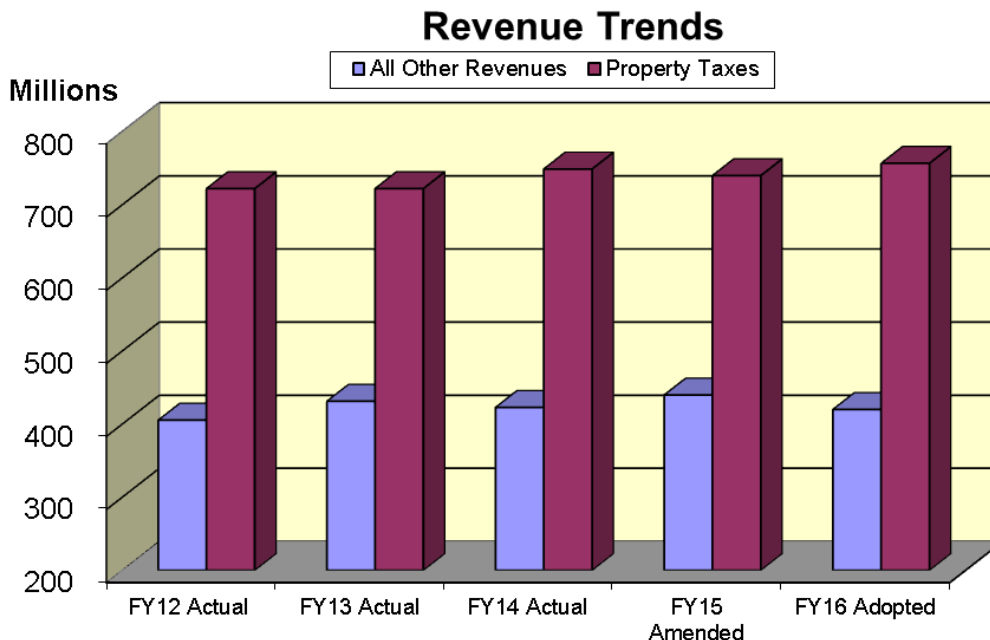
Property Tax Calculation

The County Commission approved a tax rate of \$4.37 for tax year 2015 (fiscal year 2016).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.37 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) (\$25,000/\$100) = \$250
- 3) \$250 x \$4.37 = \$1,093 tax due

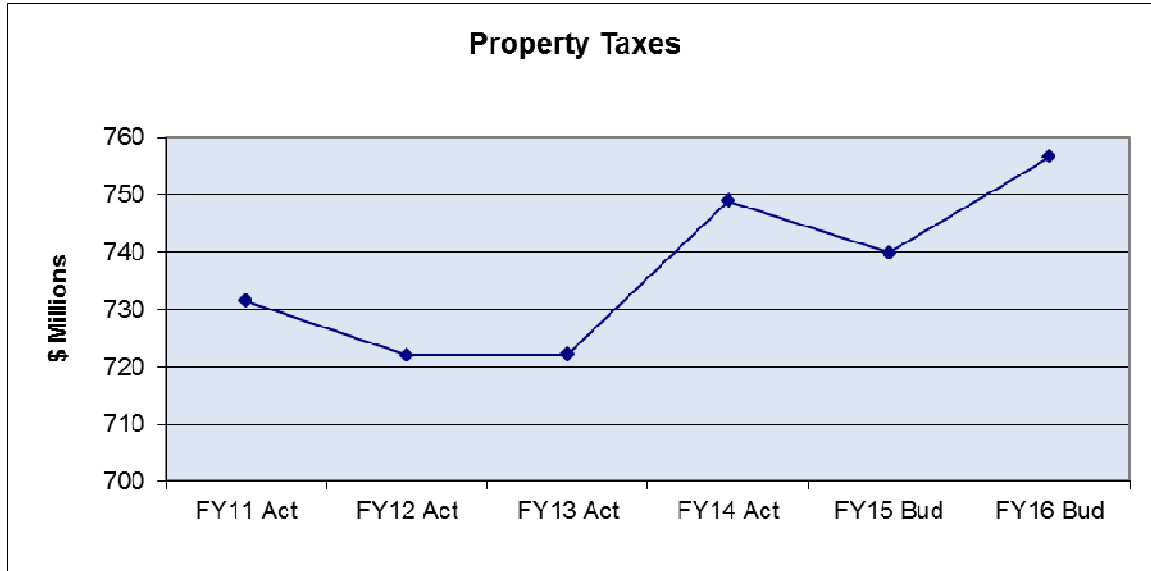
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,748.



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

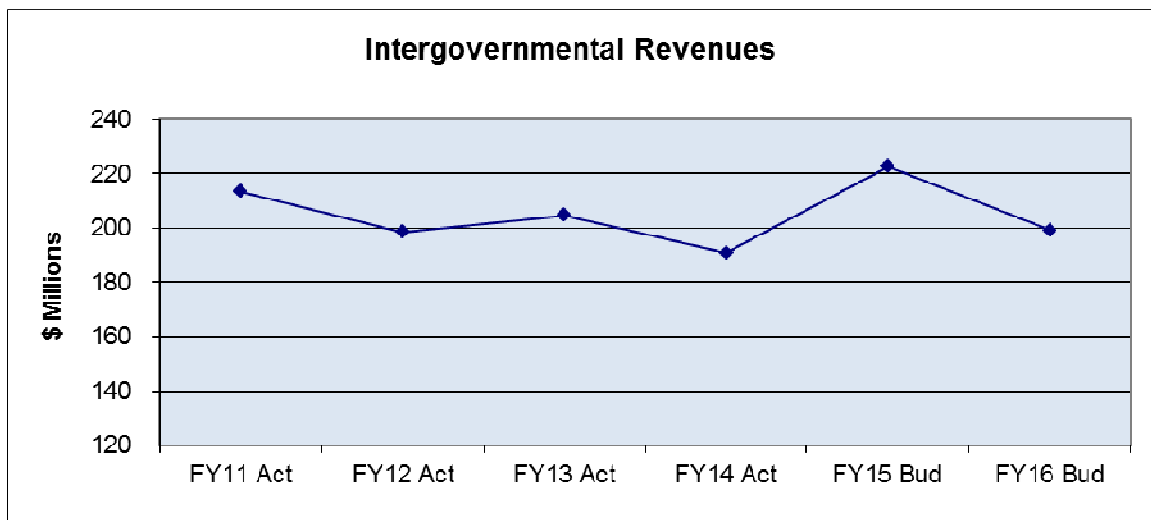
Current Property Taxes have been projected at \$729.8 million for the FY16 Adopted Budget, based on a tax rate of \$4.37 with an expected growth of about 1% over the FY14 actual collection level. Delinquent tax revenue has been reduced by \$2.0 million in recognition of the increase in current collections. One cent of the tax rate is estimated to generate \$1,670,000 in revenue. The Rural School Bond property tax rate of \$.04 (which applied only to properties outside the Memphis city limits) was eliminated in FY15.



Intergovernmental Revenues received from the State of Tennessee contribute the second largest source of income to the County, representing 12.9% of total income, with revenue from Federal and local programs accounting for another 4.0% countywide (or 16.9% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

Significant revenue sources in this category include:

- Federal and State grant funding for specified programs (\$105.9 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$50.3 million)
- State gasoline tax (\$8.7 million) and TVA Replacement tax (\$6.9 million)
- State (\$9.4 million) and Local (\$6.2 million) cost reimbursements. The largest State reimbursement is for the Public Defender (\$5.0M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center. The county is also reimbursed for State and City elections.

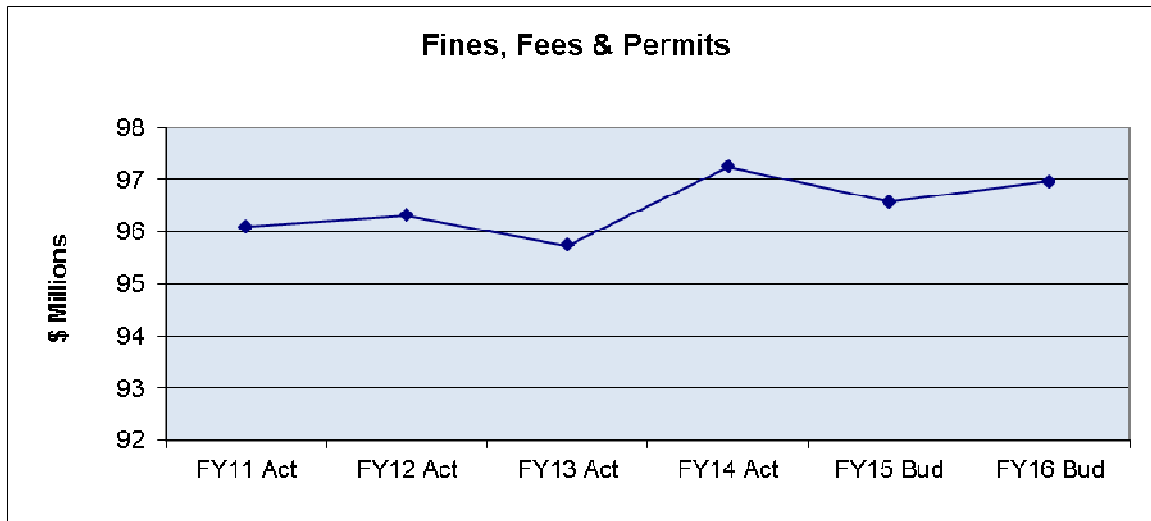


Countywide Summary

Revenue Overview

Fines, Fees & Permits account for 8.3% of total revenues. Collections in this category have stabilized over the past few years as economic conditions have improved somewhat. Significant fees collected from businesses, residents, and organizations for services provided include:

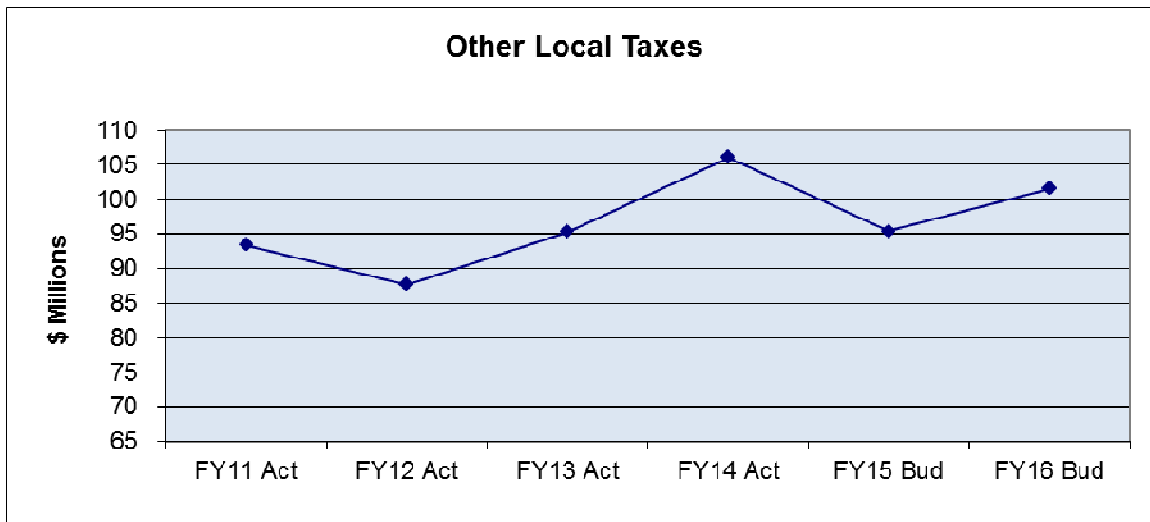
- County Trustee's commission for collection of property taxes (\$21.6 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$18.0 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts)



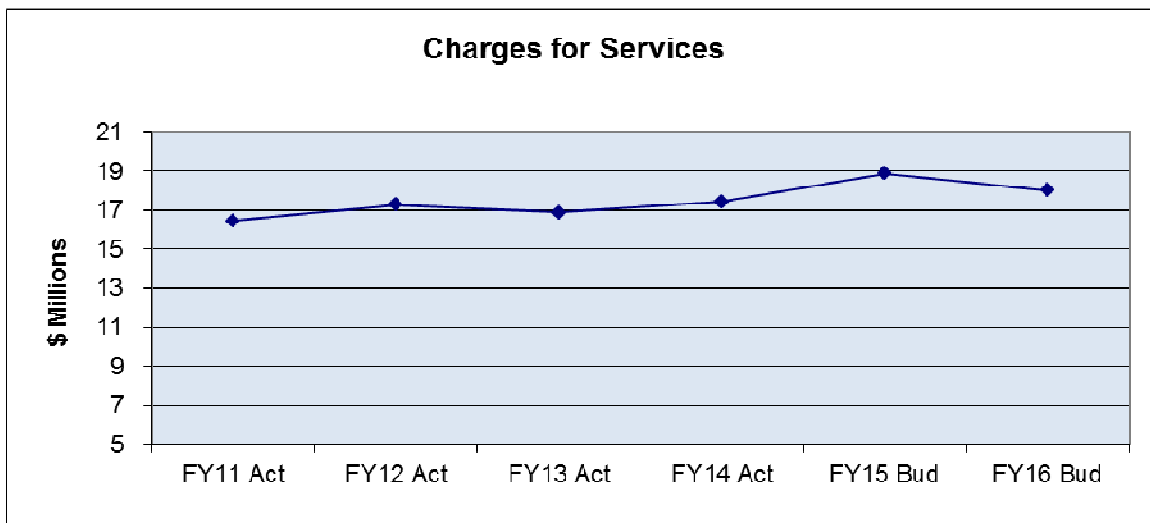
Other Local Taxes contribute another 8.6%, with about 6.0% growth in collections compared to the prior year budget to reflect actual collection trends. Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and debt service (\$30.0 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$15.0 million)
- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County (\$23.4 million, including MLG&W)
- Business or Gross receipts taxes (\$12.6 million) and local share of Sales Tax (\$4.4 million)
- Interest & Penalty on Taxes (\$9.2 million) and litigation taxes (\$3.7 million)
- Car Rental Tax – a 3% tax collected on rental of private vehicles as funding for an NBA arena (\$2.2 million)

Favorable trends in this category are largely attributed to strong collections of Business and Hotel/ Motel taxes. The FY14 increase reflects a non-recurring collection of the MLGW in Lieu of Tax from the City of Memphis.



Charges for Services represent only 1.4% of all revenues. This category includes internal service charges for telecommunications, fleet and fuel services, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts. Changes in this category for FY16 internal billings include an increase for a Vehicle Replacement Program, a reduction in Inmate Phone Revenue due to an FCC policy change and moving Mail/Print Services from Internal Service Funds to the General Fund.



Fund Balance Analysis

All Funds

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2014	Projected Balance 6/30/2015	FY14-FY15 % Change	FY16 Planned Use	Projected Balance 6/30/2016	FY15-FY16 % Change
General Fund (1)	\$ 103,388	\$ 110,000	6.4%	\$ -	\$ 110,000	0.0%
Debt Service Fund (2)	87,272	91,413	4.7%	5,944	97,357	6.5%
Special Revenue Funds:						
Roads and Bridges Fund (3)	7,182	8,098	12.8%	(963)	7,135	-11.9%
Hotel Motel Tax Fund (4)	2,990	4,051	35.5%	(2,070)	1,982	-51.1%
Sheriff's Forfeitures Fund (5)	2,072	1,863	-10.1%	(1,617)	246	-86.8%
Data Processing Fund (6)	1,228	1,006	-18.1%	(148)	858	-14.7%
Health Services Restricted (7)	1,706	1,758	3.0%	(742)	1,016	-42.2%
Grants Fund (8)	10,495	14,293	36.2%	(700)	13,593	-4.9%
Economic Development Fund	4,323	4,336	0.3%	-	4,336	0.0%
Stormwater Fees Fund (9)	1,158	1,243	7.4%	(469)	774	-37.7%
Drug Court (10)	1,183	1,299	9.8%	(227)	1,072	-17.5%
Enterprise Funds: (Net Assets)						
Codes Enforcement Fund (11)	2,588	(2,770)	-207.0%	-	(2,770)	0.0%
Fire Services Fund (11)	5,175	(3,827)	-174.0%	194	(3,633)	-5.1%
Corrections Fund (11)	35,351	2,645	-92.5%	(1,635)	1,010	-61.8%
Internal Service Funds (12)	7,521	6,456	-14.2%	-	6,456	0.0%
Total - All Operating Funds*	\$ 273,632	\$ 241,864	-11.6%	\$ (2,433)	\$ 239,431	-1.0%

* Education Fund and Car Rental Tax Funds are not shown because all designated funds are collected and dispersed within the same fiscal year - no fund balance is accumulated. Capital Improvement Funds are also not included with this analysis of

Comments related to significant changes (>10%):

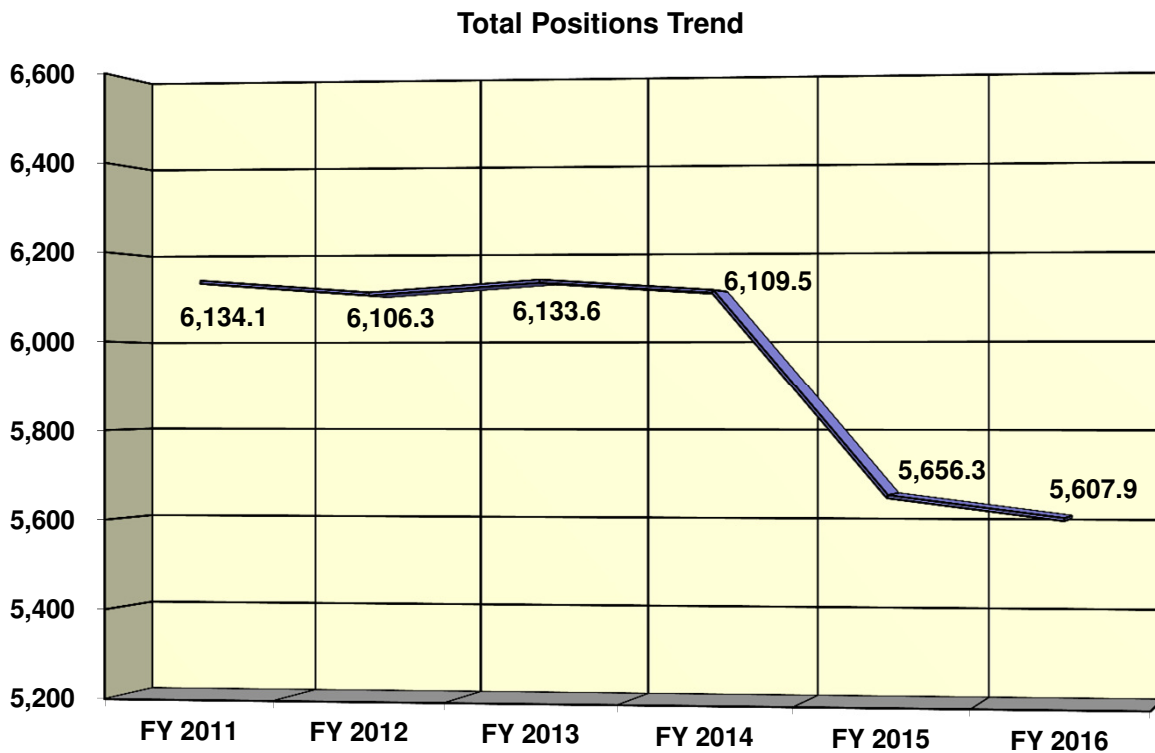
- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Debt Service Fund balance provides for potential refunding options in current or next fiscal year.
- (3) The Roads and Bridges Fund FY16 planned use of fund balance is for maintenance of existing roadways, stabilization of failures in roadway surfaces, and construction of roadways for the safety of the motoring public. While it is prudent to maintain a reasonable fund balance for major projects, fund balance is currently higher than necessary.
- (4) The Hotel-Motel Tax Fund - variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriffs Forfeiture Fund receives revenue from seizures and DUI testing and can be used only for expenses related to drug use prevention - primarily for operating expenses of the narcotics group and vehicle purchases. Fund balance is used to compensate for fluctuations in seizure activity from year to year.
- (6) Data Processing Fund balance change reflects use of funds accumulated in FY14 for planned expenditures in FY16 and future years.
- (7) The Health Services Fund planned use of fund balance in FY16 will provide match dollars for grant funds related to air pollution reduction initiatives.
- (8) The Grant Fund balance reflects timing of revenue recognition and expenditures.
- (9) Stormwater fees collected in excess of expenditures to date are accumulated for major drainage projects.
- (10) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY16.
- (11) Decrease in fund balance in FY15 in all three Enterprise Funds due to GASB 68 Pension Standard. GASB changed the accounting and recognition of pension liabilities in Proprietary Funds.
- (12) Fund balance is accumulated in Internal Services for equipment purchases for Information Technology.

Total FTE Positions by Fund Countywide Summary

All Funds

FUND NAME	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY15-16 Change	% of Total
General Fund	3,910.7	3,857.1	3,875.1	3,902.8	3,896.0	3,927.4	31.0	70.0%
Special Revenue Funds	172.8	176.8	156.6	154.6	154.6	155.6	1.0	0.0
Enterprise Funds	979.8	969.8	1,010.8	1,013.8	1,011.8	978.3	(33.5)	17.4%
Internal Service Funds	21.0	21.0	41.0	33.0	33.0	20.0	(13.0)	0.4%
Grant Funds	1,049.8	1,081.6	1,050.1	1,005.2	560.8	526.5	(34.3)	-0.6%
TOTAL FTE - ALL FUNDS	6,134.1	6,106.3	6,133.6	6,109.5	5,656.3	5,607.9	(48.8)	100.0%
Change from prior year	(186.7)	(27.8)	27.3	(24.1)	(453.2)	(48.4)		

Note: Reduction in FTE from FY14 to FY15 primarily due to Headstart grant assumed by Shelby County Schools



The total number of County employees in All Funds has declined by 713 positions (11%) since FY10, with the largest number of reductions related to Grants.

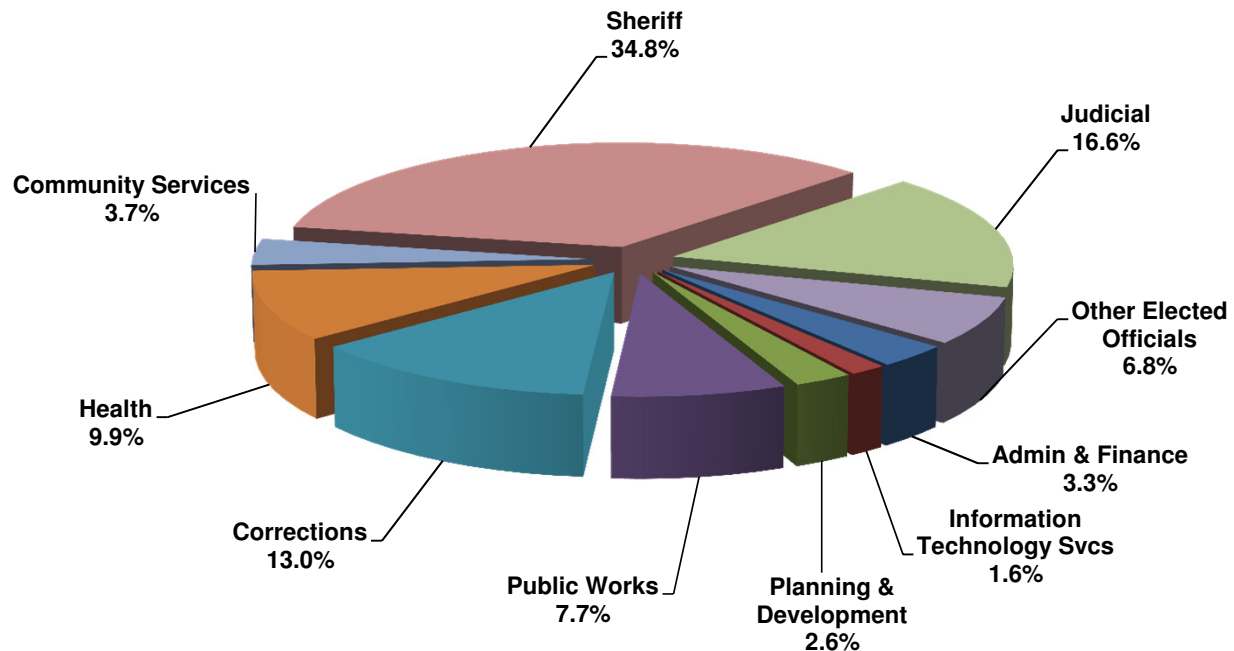
Total FTE Positions Trends by Division Countywide Summary

All Funds

DIVISION	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Change	% of Total
Sheriff	1,966.8	1,988.8	1,977.3	1,965.0	2,085.0	120.0	34.7%
Judicial	904.0	909.0	929.6	940.6	840.8	(99.8)	16.6%
Corrections	703.8	749.8	739.8	735.3	695.1	(40.2)	13.0%
Health	602.7	558.0	552.0	560.7	541.5	(19.1)	9.9%
Public Works	452.0	444.0	438.0	437.0	437.0	-	7.7%
Other Elected Officials	384.0	383.0	381.0	384.5	382.5	(2.0)	6.8%
Community Services	672.0	680.0	664.3	211.7	205.4	(6.3)	3.7%
Administration & Finance	183.0	190.0	192.5	184.5	182.5	(2.0)	3.3%
Planning & Development	160.0	146.0	145.0	145.0	144.0	(1.0)	2.6%
Information Technology Svcs	78.0	85.0	90.0	92.0	94.0	2.0	1.6%
TOTAL FTE - ALL FUNDS	6,106.3	6,133.6	6,109.5	5,656.3	5,607.9	(48.4) *	100.0%

* All FY16 FTE reductions are grant funded

Total FY16 Positions by Division



The Sheriff accounts for about one third of all positions on an all funds basis.

Total FTE Positions Distribution Countywide Summary

All Funds

	General Fund	Special Revenue	Enterprise Funds	Internal Services	Grant Funds	ALL FUNDS TOTAL
MAYOR'S ADMINISTRATION						
Administration & Finance	178.4	-	-	-	4.1	182.5
Information Technology	89.0	-	-	5.0	-	94.0
Planning & Development	5.0	-	116.0	-	23.0	144.0
Public Works	155.0	93.0	169.0	15.0	5.0	437.0
Corrections	-	-	693.3	-	1.8	695.1
Health Services	146.0	57.6	-	-	337.9	541.5
Community Services	95.0	-	-	-	110.4	205.4
Total Mayor's Admin FTE	668.4	150.6	978.3	20.0	482.2	2,299.6
SHERIFF						
Sheriff Administration	192.0	-	-	-	-	192.0
Law Enforcement	725.0	-	-	-	-	725.0
Jail	1,168.0	-	-	-	-	1,168.0
Total Sheriff FTE	2,085.0	-	-	-	-	2,085.0
JUDICIAL						
Chancery Court	23.0	-	-	-	-	23.0
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	-	83.0
General Sessions Court	186.3	5.0	-	-	2.0	193.3
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	135.7	-	-	-	17.3	153.0
Juvenile Court Clerk	58.0	-	-	-	15.0	73.0
Attorney General	111.0	-	-	-	10.0	121.0
Public Defender	130.0	-	-	-	-	130.0
Divorce Ref/Jury Commission	10.5	-	-	-	-	10.5
Total Judicial FTE	791.5	5.0	-	-	44.3	840.8
OTHER ELECTED OFFICIALS						
Election Commission	24.0	-	-	-	-	24.0
Legislative Operations	68.5	-	-	-	-	68.5
Equal Opportunity Compliance	21.0	-	-	-	-	21.0
Assessor	24.0	-	-	-	-	24.0
County Clerk	11.0	-	-	-	-	11.0
Register	143.0	-	-	-	-	143.0
Trustee	91.0	-	-	-	-	91.0
Total Other Elected FTE	382.5	-	-	-	-	382.5
TOTAL POSITIONS - ALL FUNDS	3,927.4	155.6	978.3	20.0	526.5	5,607.9

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